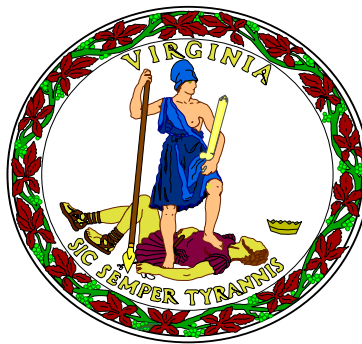


Community Services Boards' Annual Report

Issue Date: July 31, 2004



**James S. Reinhard, M.D.
Commissioner**

Published by the
Virginia Department of Mental Health, Mental Retardation
and Substance Abuse Services
Division of Finance and Administration
Office of Financial Reporting and Compliance
(804) 786-5025
www.dmhmrzas.state.va.us

Preface and Table of Contents

The Office of Financial Reporting and Compliance (OFRC) has compiled this report from information it has on file for CSBs at June 30, 2004. For the most part, information in this report is based on CSB audits for fiscal year ending June 30, 2003. These audits have been reviewed and the findings have been summarized by the OFRC. We anticipate that additional information will be added to this report in the future based on feedback from the CSBs and other users. The following information is included in this report.

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This report is provided for **informational purposes only**. We appreciate any comments and suggestions that will improve the report. Please contact us if you have any questions or comments.

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Garland A. Adkins, Jr. , CFE, CPA Financial Management Analyst (804) 786-4511 garland.adkins@co.dmhmrzas.virginia.gov	<u>CSB Assignments:</u> Blue Ridge Central Virginia Crossroads Cumberland Mountain Danville-Pittsylvania Dickenson County Goochland-Powhatan	Highlands Mount Rogers New River Valley Piedmont Planning District 1 Rappahannock Area Southside
Nauri Ahmed , CGFM, CPA Financial Management Analyst (804) 371-4613 nauri.ahmed@co.dmhmrzas.virginia.gov	<u>CSB Assignments:</u> Alexandria Alleghany Highlands Arlington Fairfax-Falls Church Harrisonburg-Rockingham Loudoun County	Northwestern Prince William County Rappahannock-Rapidan Region Ten Rockbridge Area Valley
Jerry Spivey , CGFM, CFE Financial Management Analyst (804) 371-0122 gerald.spivey@co.dmhmrzas.virginia.gov	<u>CSB Assignments:</u> Chesapeake Chesterfield Colonial District 19 Eastern Shore Hampton-Newport News Hanover County	Henrico Area Middle Peninsula-Northern Neck Norfolk Portsmouth BHS Richmond BHA Virginia Beach Western Tidewater
<u>On the Website for DMHMRSAS:</u> 1. Year 2004 Performance Contract Exposure Draft 2. Financial Management Standards Guide for CSBs 3. Model RFPs: Audit and Banking Services 4. Model Contracts Audit and Banking Services 5. DMHMRSAS Annual Financial Report 6. APA Form 110	<u>Professional Reference Materials:</u> OMB Circulars: www.whitehouse.gov/wh/eop/omb AICPA: www.aicpa.org For Research: www.agacgfm.org Auditor of Public Accounts: www.apa.state.va.us	U.S. Government Printing Office: www.access.gpo.gov Commerce Clearing House: www.cch.com Practitioners Publishing Company: www.ppcinfo.com Harcourt Brace Publishing: www.harbrace.com

The Office of Financial Reporting and Compliance performs these tasks: audit report desk reviews, financial reviews of CSBs, monthly and annual DMHMRSAS financial reporting, FMS user documentation, publication of Financial Management Standards Guide, publication of annual reports, special projects, and studies.

CSB Fiscal Officers
E-Mail Addresses

CSB Name	Fiscal Director Name	E-mail Address
Alexandria	Jane Hassell	jane.hassell@ci.alexandria.va.us
Alleghany Highlands	Jean Brinkley	jpbrinkley@aol.com
Arlington County	Jim Fleming	jfleming@co.arlington.va.us
Blue Ridge	Marlene Bryant	mbryant@brbh.org
Central Virginia	Tim Campbell	timothyccampbell@aol.com
Chesapeake	Lisa Vanlandingham	lvlandingham@chesapeakecsb.net
Chesterfield	Gary Southard	southardg@co.chesterfield.va.us
Colonial	Keith German	kgerman@colonialcsb.org
Crossroads	Connie Delong	cdelong@crossroadscsb.org
Cumberland Mountain	Robert Adams	radams@cmcsb.org
Danville-Pittsylvania	Mary Beth Clement	mclement@dpcs.org
Dickenson County	Harold Scott	reimburse@naxs.com
District 19	Ed Dalton	gdalton@d19csb.com
Eastern Shore	Mark Freeze	mfreeze@escsb.org
Fairfax-Falls Church	Ginny McKernan	ginny.mckernan@co.fairfax.va.us
Goochland-Powhatan	Sandra Griffin	sgriffin@co.goochland.va.us
Hampton-Newport News	Chuck Young	chucky@hnncsb.org
Hanover	Ron Lucas	rlucas@co.hanover.va.us
Harrisonburg-Rockingham	Lacy Whitmore	lwhitm@hrscsb.org
Henrico	Lynn Goodale	goo22@co.henrico.va.us
Highlands	Kathy Simpson	ksimpson@highlandscsb.org
Loudoun	Beth Shockley	eshockle@co.loudoun.va.us
Middle Peninsula NN	Yvonne Wingrove	ywingrove@mpnn.state.va.us
Mount Rogers	Patty Musser	pattym@mrscsb.state.va.us
New River Valley	Beale Rodgers	brodgers@nrvc.state.va.us
Norfolk	Suzanne Williams	suzanne.williams@norfolk.gov
Northwestern	David Toth	dtoth@nwcsb.com
Piedmont	Caroline Pilson	cpilson@piedmontcsb.org
Planning District 1	Jewell Carter	jcarter@pd1bhs.org
Portsmouth	Jacqueline Scales	yelityj@ci.portsmouth.va.us
Prince William County	Ken Hopkins	khopkins@pwcgov.org
Rappahannock Area	Bob Nuzum	bnuzum@racs.state.va.us
Rappahannock Rapidan	Anna McFalls	amcfalls@rrcsb.org
Region 10	Caruso Brown	carusob@regionten.org
Richmond BHA	Michael Joseph	josephm@rhba.org
Rockbridge	Mary Decourcy	mdecourcy@racs.state.va.us
Southside	Jack Thomasson	jthomasson@sscsb.org
Valley	Janice Rankin	jrankin@vscsb.org
Virginia Beach	Jerry Brickeen	jbrickee@vbgov.com
Western Tidewater	Buddy Mountjoy	bmountjoy@wtcsb.org

Classification of CSBs by Code

The following classification of CSBs has evolved from Chapter 10, Title 37.1 of the *Code of Virginia*. The source of this information is the DMHMRSAS Office of Community Contracting.

Community Services Board Status			
Name of CSB	Type	Name of CSB	Type
1. Alexandria ¹	Admin. Policy	22. Loudoun County ¹	Admin Policy
2. Alleghany Highlands	Operating	23. Middle Peninsula-Northern Neck	Operating
3. Arlington County ¹	Admin. Policy		
4. Blue Ridge	Operating	24. Mount Rogers	Operating
5. Central Virginia	Operating	25. New River Valley	Operating
6. Chesapeake ¹	Admin. Policy	26. Norfolk	Operating
7. Chesterfield County ¹	Admin. Policy	27. Northwestern	Operating
8. Colonial	Operating	28. Piedmont	Operating
9. Crossroads	Operating	29. Planning District I	Operating
10. Cumberland Mountain	Operating	30. Portsmouth ¹	LG Dept. ²
11. Danville-Pittsylvania	Operating	31. Prince William County ¹	Admin. Policy
12. Dickenson County	Operating	32. Rappahannock Area	Operating
13. District 19	Operating	33. Rappahannock-Rapidan	Operating
14. Eastern Shore	Operating	34. Region Ten	Operating
15. Fairfax-Falls Church ¹	Admin. Policy	35. Richmond	BHA ³
16. Goochland-Powhatan	Operating	36. Rockbridge Area	Operating
17. Hampton-Newport News	Operating	37. Southside	Operating
18. Hanover County ¹	Admin. Policy	38. Valley	Operating
19. Harrisonburg-Rockingham	Operating	39. Virginia Beach ¹	Admin. Policy
20. Henrico Area ¹	Admin. Policy	40. Western Tidewater	Operating
21. Highlands	Operating		

¹ Actual city or county government department (11 CSBs)

² The only local government department with a policy-advisory CSB

³ The only behavioral health authority (BHA), established pursuant to Chapter 15 of Title 37.1 of the *Code of Virginia*; functions like an operating CSB.

Number of operating CSBs: 28
Number of administrative CSBs: 10

Number of local government departments: 1
Number of behavioral health authorities: 1

Classification of CSBs by Budget Size and Population

Combined Community Services Boards (CSBs) Classification (40)		
Budget Size and Population Density	Operating CSBs (28); Behavioral Health Authority (1)	Administrative Policy CSBs (10); Local Government Departments with Policy-Advisory CSBs (1)
Large Budget \$18 million + Urban CSBs (9) 150+ people/sq. mi.	Blue Ridge, Hampton-Newport News, Richmond BHA	Alexandria, Arlington, Chesterfield, Fairfax-Falls Church, Henrico Area, Virginia Beach
Large Budget \$18 million + Rural CSB (2) <150 people/sq. mi.	Central Virginia, Region Ten	
Medium Budget \$8 - \$18 million Urban CSBs (7) 150+ people/sq. mi.	Colonial, Norfolk, Rappahannock Area	Chesapeake, Loudoun County, Portsmouth DBHS, Prince William County
Medium Budget \$8 - \$18 million Rural CSBs (12) <150 people/sq. mi.	Crossroads, Cumberland Mountain, Danville-Pittsylvania, District 19, Middle Peninsula-Northern Neck, Mount Rogers, New River Valley, Northwestern, Piedmont, Rappahannock-Rapidan, Valley, Western Tidewater	
Small Budget <\$8 million Urban CSB (1) 150+ people/sq. mi.		Hanover County
Small Budget <\$8 million Rural CSBs (9) <150 people/sq. mi.	Alleghany Highlands, Dickenson County, Eastern Shore, Goochland-Powhatan, Harrisonburg-Rockingham, Highlands, Planning District I, Rockbridge Area, Southside	

Notes:

- Budget Size is based on FY 2003 fourth quarter performance contract reports (total revenues).
- Population Density is based on the 2000 U.S. Census.
- **Source:** Office of Community Contracting

Definitions

**Administrative
Policy CSBs**

The CSB does not employ its own staff. The CSB's Executive Director is hired by local government with the Board's participation. Services are provided by city or county employees or through contracts with other providers. Powers and duties are enumerated in Section 37.197B of the *Code of Virginia*.

Operating CSBs	The CSB employs its own staff and provides services directly or through contracts with other providers. It is not a city or county Government department. Powers and duties are enumerated in Section 37.197A of the <i>Code of Virginia</i> .
Policy Advisory CSB	The CSB has no operational powers or duties; it is an advisory board to a local government department that provides services directly or through contracts with other providers. Duties of the policy-advisory CSB are enumerated in Section 37.197C of the <i>Code of Virginia</i> . Powers and duties of the local department are enumerated in Section 37.197A of the <i>Code of Virginia</i> .
Behavioral Health Authority (BHA)	BHA is the local agency, established by a city or county under Section 37.1-242 et seq. of the <i>Code of Virginia</i> , that plans, provides (directly or through contracts), and evaluates mental health, mental retardation, and substance abuse service in the locality it serves.

Summary of Audit Opinions and Desk Review Finding

Introduction

This section illustrates graphically the types of audit opinions rendered for the last five fiscal years (1999 to 2003) for CSBs and CSB Contract Agencies. The results of our desk review for audits ending fiscal year June 30, 2003 are also illustrated.

Audit Opinions

The following table summarizes audit opinions (CSBs and Contract Agencies) for fiscal year ending June 30, 2003.

Type of Audit Opinion	CSBs Receiving Audits*	CSBs Audited with Local Govt.*	Contract Agencies*
Unqualified	100% (28)	100% (12)	100% (16)
Qualified	0%	0%	0%

Finding: FYE 03 Audit Report

The table below presents findings per DMHMRSAS review of audit reports for CSBs and CSB Contract Agencies for fiscal year ending June 30, 2003.

Description of Findings	Number of Findings		
	CSB	Govt. CAFR*	Contract Agency
Timeliness of Reporting			
1. Audit reports received on time by DMHMRSAS.	28	9	11
2. The audit report was received late by DMHMRSAS.	2	1	5
Financial Statement Presentation/Reporting:			
1. Incorrect wording noted.	6		
2. Inadequate or no note disclosure.	4		
3. The audit report did not reference applicable standards.	2		
4. An operating deficit was reported.	1		4
5. Fixed assets problems noted.	1		
6. Reportable conditions were noted.	2		4
7. Addition and transposition errors noted.	3		
8. Report format (GASB 34) problems noted.	6		
9. Sch. of Insurance recommended format not followed.	3		
10. A Plan of Correction was not submitted with the management letter.	2		1
Totals	60	10	25

*Twelve (12) CSBs did not obtain separate audits. They were included as part of the local jurisdiction's CAFR.

NOTE

Twenty-five (25) CSBs and two (2) contract agencies submitted their audit reports electronically in PDF format to the Office of Financial Reporting and Compliance (ofrc@dmhmrsas.state.va.us).

We encourage all CSBs to submit their audit reports electronically to our mailbox address as noted above.

Summary of Audit Opinions FY1999 - FY2003

Operating CSBs:

Type of Audit Opinion	FY 99*	FY 00*	FY 01*	FY 02*	FY 03*
Unqualified	26	27	28	28	28
Qualified	2	1	0	0	0

CSB Contract Agencies:

Type of Audit Opinion	FY 99	FY 00	FY 01	FY 02	FY 03
Unqualified	22	19	17	17	16
Qualified	1	0	0	0	0

* Does not include: Administrative Policy CSBs (10); Local Govt. Departments (1); and Behavioral Health Authorities (1).

Financial Reviews FYE 2004

The Office of Financial Reporting and Compliance completed the following financial reviews for fiscal year ending June 30, 2004:

1. Alexandria Community Services
2. Alleghany Highlands Community Services
3. Arlington CSB
4. Central Virginia Community Services*
5. Chesterfield CSB
6. Crossroads Services Board
7. Cumberland Mountain Community Services
8. District 19 CSB
9. Eastern Shore CSB
10. Hanover County CSB
11. Loudoun County CSB
12. Middle Peninsula-Northern Neck CSB*
13. Planning District One Behavioral Health Services
14. Region Ten CSB
15. Western Tidewater CSB

* Joint review completed with DMHMRSAS' Office of Internal Audit.

Financial Reviews for FY 2005

The following CSBs are scheduled for financial reviews for fiscal year ending June 30, 2005:

Blue Ridge Behavioral Healthcare**	Mount Rogers MH&MR Board
Chesapeake CSB	New River Valley Community Services
Colonial CSB	Norfolk CSB
Danville-Pittsylvania Community Services	Northwestern Community Services
Fairfax-Falls Church CSB**	Piedmont Community Services
Goochland-Powhatan Community Services**	Prince William County CSB
Hampton-Newport News CSB**	Rappahannock-Rapidan CSB
Harrisonburg-Rockingham CSB	Richmond Behavioral Health Authority
Henrico Area MH&MR Services	Valley CSB
Highlands Community Services	

** This will be a joint financial review scheduled with DMHMRSAS' Office of Internal Audit.

Financial Information for CSBs

Overview

Financial information as it relates to CSBs is shown on pages 11-22. Page 11 shows revenues for all CSBs as reported on the 4th Quarter Performance Reports for FYE June 30, 2003. Pages 12-22 recap balance sheet and income statement information from the audit reports for FYE June 30, 2003. This information is only shown for those boards (operating boards and Richmond Behavioral Health Authority) that received individual audits. This information is also shown on the accrual basis of accounting, which recognizes revenue when earned and therefore will probably not agree to the cash basis presentation on Page 11. The cash basis presentation recognizes revenues actually received during fiscal year 2003. Pages 20-21 ranks the operating boards based on revenues received.

CSB Revenue Summary: FYE June 30, 2003

Source: FY 2003 4th Quarter Performance Report per Grants Management Office

CSB Name	State Funds	Local Funds	Fees	Federal Funds	Other Funds	Total Revenues	% Fees
Alexandria	3,496,510	10,693,469	5,015,857	2,021,232	37,013	21,264,081	23.6%
Alleghany Highlands	853,069	158,015	2,673,759	345,114	4,228	4,034,185	66.3%
Arlington	5,621,923	10,150,940	1,081,124	1,525,952	10,378	18,390,317	5.9%
Blue Ridge	6,584,378	887,078	9,537,913	3,004,084	-	20,013,453	47.7%
Central Virginia	4,128,399	774,510	11,649,837	2,252,634	1,828,374	20,633,754	56.5%
Chesapeake	4,282,421	3,668,452	1,913,789	1,227,466	-	11,092,128	17.3%
Chesterfield	3,163,741	5,944,686	10,796,285	1,362,454	545,568	21,812,734	49.5%
Colonial	3,194,822	1,180,023	3,180,596	863,965	855,852	9,275,258	34.3%
Crossroads	1,705,995	283,571	7,092,644	637,763	257,446	9,977,419	71.1%
Cumberland Mountain	2,918,141	120,083	7,353,990	1,097,685	1,439,851	12,929,750	56.9%
Danville-Pittsylvania	2,983,231	360,928	4,247,514	1,066,803	92,404	8,750,880	48.5%
Dickenson	736,825	109,200	792,941	320,111	27,157	1,986,234	39.9%
District 19	5,919,472	646,534	4,742,648	1,995,828	-	13,304,482	35.6%
Eastern Shore	1,642,255	230,468	3,503,512	684,506	182,420	6,243,161	56.1%
Fairfax-Falls Church	12,000,539	79,364,904	13,750,831	5,964,737	-	111,081,011	12.4%
Goochland-Powhatan	1,466,008	428,920	1,450,946	444,938	87,453	3,878,265	37.4%
Hampton-Newport News	9,484,304	2,368,220	18,055,036	2,563,178	972,141	33,442,879	54.0%
Hanover	1,552,693	3,245,471	1,962,526	572,896	321,062	7,654,648	25.6%
Harrisonburg-Rockingham	2,653,642	454,189	2,008,547	510,709	20,000	5,647,087	35.6%
Henrico Area	4,589,622	10,250,070	5,072,368	1,861,789	392,150	22,165,999	22.9%
Highlands	2,225,150	437,789	4,062,324	800,194	139,460	7,664,917	53.0%
Loudoun	2,048,325	11,659,791	3,507,704	680,016	32,630	17,928,466	19.6%
Middle Peninsula-NN	2,102,437	339,157	7,605,714	1,117,638	-	11,164,946	68.1%
Mount Rogers	3,258,559	488,572	11,301,996	1,067,425	72,830	16,189,382	69.8%
New River Valley	3,647,800	311,213	6,844,626	1,338,478	140,295	12,282,412	55.7%
Norfolk	7,302,843	2,002,500	4,514,296	2,823,249	695,957	17,338,845	26.0%
Northwestern	3,757,075	635,175	3,523,051	1,241,290	309,874	9,466,465	37.2%
Piedmont Regional	2,439,929	339,880	6,720,258	1,204,916	-	10,704,983	62.8%
Planning Distirct 1	2,059,118	276,423	3,917,023	898,298	369,220	7,520,082	52.1%
Portsmouth	4,001,429	438,754	2,595,250	1,373,984	-	8,409,417	30.9%
Prince William	4,304,660	8,264,050	2,740,988	1,620,164	192,592	17,122,454	16.0%
Rappahannock Area	3,375,274	794,019	9,215,453	1,440,276	185,560	15,010,582	61.4%
Rappahannock Rapidan	2,851,249	496,073	5,772,977	1,068,150	26,818	10,215,267	56.5%
Region Ten	4,146,933	992,718	11,357,476	1,639,074	792,986	18,929,187	60.0%
Richmond	7,745,039	1,580,081	12,159,688	4,094,897	-	25,579,705	47.5%
Rockbridge Area	1,353,909	254,757	3,156,060	438,958	180,317	5,384,001	58.6%
Southside	2,039,226	241,778	4,410,815	494,404	102,447	7,288,670	60.5%
Valley	4,387,153	300,444	8,061,394	1,006,883	218,296	13,974,170	57.7%
Virginia Beach	6,128,449	647,579	9,252,555	2,501,450	-	18,530,003	49.9%
Western Tidewater	3,667,085	512,791	6,728,101	743,395	109,993	11,761,365	57.2%
Totals	151,819,632	162,333,275	243,330,412	57,916,983	10,642,772	626,043,074	

Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2003
With Comparative Figures for 2002

Statement of Net Assets

	<u>2003</u>	<u>2002</u>
<u>Assets</u>		
Current Assets		
Cash and Cash Equivalents	\$49,147,970	\$37,871,934
Investments	6,652,118	6,410,242
Cash Held in Trust for Clients	1,303,749	2,054,346
Client Accounts Receivable (Net of Allowance)	25,246,275	21,754,769
Inventories	672,684	484,051
Prepaid Expenses	1,223,262	432,761
Other Current Assets	5,671,069	5,049,035
Total Current Assets	<u>89,917,127</u>	<u>74,057,138</u>
Fixed Assets		
Property and Equipment (Net of Acc. Depreciation)	<u>75,960,128</u>	<u>75,579,503</u>
Total Assets	<u>165,877,255</u>	<u>149,636,641</u>
<u>Liabilities and Net Assets</u>		
Current Liabilities		
Accounts Payable and Accrued Expenses	13,158,076	12,109,343
Current Portion of Long-term Notes Payable	3,191,020	2,100,905
Current Portion of Compensated Absences	4,959,732	4,702,753
Deferred Revenues	3,496,734	1,734,139
Cash Held in Custody for Others	137,380	2,054,346
Other Current Liabilities	1,630,377	350,903
Total Current Liabilities	<u>27,809,741</u>	<u>23,052,389</u>
Long-term Liabilities		
Compensated Absences	7,447,482	7,431,697
Notes Payable	25,755,353	22,740,096
Total Long-term Liabilities	<u>33,202,835</u>	<u>30,171,793</u>
Total Liabilities	<u>61,012,576</u>	<u>53,224,182</u>
Net Assets		
Investment in Fixed Assets (Net of Related Debt)	48,733,961	50,738,502
Unrestricted Balance	48,942,093	37,392,641
Restricted Balance	7,188,625	8,281,316
Total Net Assets	<u>104,864,679</u>	<u>96,412,459</u>
Total Liabilities and Net Assets	<u>\$165,877,255</u>	<u>\$149,636,641</u>

Virginia Operating Community Services Boards
Consolidation of Operating Boards Only
For the Fiscal Year Ended June 30, 2003
With Comparative Figures for 2002

Revenues, Expenses and Changes in Net Assets

	<u>2003</u>	<u>2002</u>
Revenues		
Net Client Service Revenue	\$188,062	\$164,319,148
State Appropriations	100,190,477	117,280,273
Federal Appropriations	41,916,003	40,625,248
Local Government Appropriations	17,815,324	17,255,425
Other Revenues	18,745,429	22,940,392
Total Revenues	<u>366,729,999</u>	<u>362,420,486</u>
Expenses		
Personal Services Expenses	240,892,821	234,363,569
Nonpersonal Services Expenses	105,622,910	107,421,238
Depreciation Expense	7,507,228	6,884,206
Total Expenses	<u>354,022,959</u>	<u>348,669,013</u>
Nonoperating Income		
Interest Income	1,156,489	1,161,782
Unrealized Gains (Losses)	(415,670)	834,432
Total Nonoperating Income	<u>740,819</u>	<u>1,196,214</u>
		-
Excess (Deficiency) of Revenues over Expenses	<u>13,447,859</u>	<u>15,747,687</u>
Beginning Net Assets	96,412,459	80,664,772
Prior Period Net Asset Adjustments (Note 2)	<u>(4,995,639)</u>	<u>-</u>
Net Assets at End of Year	<u>\$104,864,679</u>	<u>\$96,412,459</u>

Virginia Operating Community Services Boards
Consolidation of Operating Board Only
For the Fiscal Year Ended June 30, 2003

Note 1: The Reporting Entity

The consolidated financial report presented includes only those boards designated as operating boards by the Code of Virginia. Operating community services boards provide services through their own staffs or via contract with other providers. Services are not provided by local government department. The community services boards included in this report are as follows:

Alleghany Highlands	Mount Rogers
Blue Ridge	New River Valley
Central Virginia	Norfolk
Colonial	Northwestern
Crossroads	Piedmont
Cumberland Mountain	District 1
Danville-Pittsylvania	Rappahannock Area
Dickenson County	Rappahannock Rapidan
District 19	Region Ten
Eastern Shore	Richmond Behavioral Health Authority
Goochland-Powhatan	Rockbridge Area
Hampton-Newport News	Southside
Harrison-Rockingham	Valley
Highlands	Western Tidewater
Middle Peninsula-Northern Neck	

Note 2: Prior Period Net Asset Adjustment

Prior period net asset adjustments consist of the following items:

Adjustments to Net Assets Reflecting Changes to Capitalization Policy	(\$5,525,099)
DMHMRSAS Forgiveness of Obligation Related to Valley CSB included in Fund Balance in FY 2002 but adjusted in FY 2003	529,460
Total Prior Period Net Asset Adjustments	<u>(\$4,995,639)</u>

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations
For the Fiscal Year Ending June 30, 2003

Balance Sheet	Alleghany Highlands	Blue Ridge	Central Virginia	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County	District 19	Eastern Shore
Assets:										
Current Assets										
Cash and Cash Equivalents	\$1,110,419	\$1,073,361	\$361,957	\$60,024	\$4,009,579	\$1,429,108	\$2,361,858	\$1,409,930	\$2,048,628	\$1,129,468
Investments	-	-	-	2,773,338	-	-	-	-	-	-
Internally Designated Assets	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	50,147	71,446	6,769	33,399	22,866	35,352	110,809	-	68,463	34,008
Client Accounts Receivable	392,550	1,030,204	1,086,686	717,401	748,481	1,378,500	472,139	226,391	353,909	652,216
Other Current Assets	3,081	1,573,716	1,037,291	60,544	9,370	-	134,009	-	12,156	-
Cash Held in Trust for Clients	7,628	60,833	-	7,349	36,180	4,476	32,900	-	45,666	-
Total Current Assets	1,563,825	3,809,560	2,492,703	3,652,055	4,826,476	2,847,436	3,111,715	1,636,321	2,528,822	1,815,692
Fixed Assets										
Property and Equipment	1,019,477	10,323,251	2,816,509	2,780,340	3,525,273	2,859,581	797,388	233,024	1,245,408	396,694
Total Assets	2,583,302	14,132,811	5,309,212	6,432,395	8,351,749	5,707,017	3,909,103	1,869,345	3,774,230	2,212,386
Liabilities and Net Assets										
Current Liabilities										
Accts Payable & Accrued Exp.	56,247	1,338,167	217,012	430,664	211,029	161,871	141,057	6,066	546,324	461,085
Current LT Notes Payable	9,540	169,882	202,684	113,096	240,768	27,346	26,617	-	11,714	-
Compensated Absences	151,406	-	-	247,826	69,844	79,819	-	-	-	461,189
Deferred Revenues	54,234	592,736	-	-	-	-	215,123	-	-	49,324
Other Current Liabilities	-	63,196	2,404	232,049	294,838	-	-	-	-	-
Cash Held in Custody of Others	7,628	60,833	86,126	20,927	36,180	4,476	32,900	-	45,666	-
Total Current Liabilities	279,055	2,224,814	508,226	1,044,562	852,659	273,512	415,697	6,066	603,704	971,598
Long Term Liabilities										
Compensated Absences	47,841	-	960,034	492,610	146,411	758,241	465,431	72,259	494,690	-
Notes Payable	44,603	2,483,200	1,479,696	1,046,260	2,146,877	1,023,369	63,696	-	43,653	-
Total Long Term Liabilities	92,444	2,483,200	2,439,730	1,538,870	2,293,288	1,781,610	529,127	72,259	538,343	-
Total Liabilities	371,499	4,708,014	2,947,956	2,583,432	3,145,947	2,055,122	944,824	78,325	1,142,047	971,598
Net Assets										
Investment in Fixed Assets	1,019,477	7,670,169	1,134,129	1,585,378	1,137,628	2,859,581	707,075	233,024	1,190,041	-
Unrestricted Balance	1,192,326	1,754,628	1,227,127	2,263,585	3,914,471	792,314	2,257,204	1,557,996	1,442,142	1,240,788
Restricted Balance	-	-	-	-	153,703	-	-	-	-	-
Total Net Assets	2,211,803	9,424,797	2,361,256	3,848,963	5,205,802	3,651,895	2,964,279	1,791,020	2,632,183	1,240,788
Total Liabilities and Net Assets	2,583,302	14,132,811	5,309,212	6,432,395	8,351,749	5,707,017	3,909,103	1,869,345	3,774,230	2,212,386

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations
For the Fiscal Year Ending June 30, 2003

Balance Sheet	Allegheny Highlands	Blue Ridge	Central Virginia	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County	District 19	Eastern Shore
Revenues and Expenses and Changes in Net Assets										
Revenues:										
Net Client Service Revenue	2,826,120	9,616,481	12,138,715	3,247,707	7,082,501	7,936,914	4,219,729	957,884	4,643,858	3,570,647
State Appropriations	852,753	6,108,599	4,128,399	3,191,697	1,705,995	3,712,856	2,993,835	706,225	5,459,557	1,648,449
Federal Appropriations	346,996	3,209,554	2,940,242	822,425	613,347	1,225,270	1,101,804	346,962	2,130,581	661,596
Local Appropriations	99,599	659,245	774,510	1,242,707	283,571	120,083	360,696	109,200	556,566	226,775
Other Revenue	32,414	594,797	1,340,353	1,211,220	323,566	1,727,554	348,554	12,611	636,456	109,082
Total Revenues	4,157,882	20,188,676	21,322,219	9,715,756	10,008,980	14,722,677	9,024,618	2,132,882	13,427,018	6,216,549
Expenses:										
Personal Service Expense	2,909,134	15,073,973	15,451,119	6,619,820	7,491,850	9,688,921	6,474,039	1,332,282	8,612,606	4,402,802
Nonpersonal Service Expense	639,868	4,000,679	4,948,828	2,627,545	1,751,416	4,384,854	1,899,311	349,305	3,864,793	1,331,709
Depreciation Expense	112,377	846,355	466,269	207,950	409,098	418,898	209,650	61,572	206,067	79,776
Total Expenses	3,661,379	19,921,007	20,866,216	9,455,315	9,652,364	14,492,673	8,583,000	1,743,159	12,683,466	5,814,287
Nonoperating Income										
Interest Income	24,365	47,778	6,103	39,496	43,256	22,667	26,115	2,634	18,041	7,819
Unrealized Gains	-	84,139	(3,229)	(275,173)	6,259	-	(7,350)	-	-	88,417
Total Nonoperating Income	24,365	131,917	2,874	(235,677)	49,515	22,667	18,765	2,634	18,041	96,236
Excess Revenue over Expenses	520,868	399,586	458,877	24,764	406,131	252,671	460,383	392,357	761,593	498,498
Beginning Net Assets	1,690,935	9,025,211	1,902,379	3,824,199	4,799,671	3,399,224	2,503,896	1,398,663	1,870,590	742,290
Net Assets at June 30, 2003	\$2,211,803	\$9,424,797	\$2,361,256	\$3,848,963	\$5,205,802	\$3,651,895	\$2,964,279	\$1,791,020	\$2,632,183	\$1,240,788

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations
For the Fiscal Year Ending June 30, 2003

Balance Sheet	Goochland Powhatan	Hampton N/N	Harrisonburg Rockingham	Highlands	Middle Pen. North. Neck	Mount Rogers	New River Valley	Norfolk	Northwest.	Piedmont Regional
Assets:										
Current Assets										
Cash and Cash Equivalents	\$540,279	\$1,524,841	\$1,544,251	\$513,465	\$1,337,554	\$2,413,763	\$1,178,508	\$2,187,893	\$1,036,582	\$1,119,524
Investments	-	-	-	1,469,610	-	59,410	-	2,349,442	-	-
Internally Designated Assets	-	-	-	-	-	-	-	-	-	-
Inventories	-	7,581	-	3,934	-	624,161	-	-	-	-
Prepaid Expenses	-	93,822	13,236	-	81,527	4,218	-	39,203	-	-
Client Accounts Receivable	204,387	2,656,164	537,987	799,727	1,105,206	1,262,973	675,644	406,595	460,687	770,643
Other Current Assets	-	1,883,929	-	3,691	-	-	-	264,197	-	162,945
Cash Held in Trust for Clients	-	98,500	-	-	30,270	118,565	53,324	570,501	14,530	53,932
Total Current Assets	744,666	6,264,837	2,095,474	2,790,427	2,554,557	4,483,090	1,907,476	5,817,831	1,511,799	2,107,044
Fixed Assets										
Property and Equipment	394,378	1,391,890	2,417,440	657,210	3,064,935	5,200,879	2,964,202	371,042	3,520,987	5,228,451
Total Assets	1,139,044	7,656,727	4,512,914	3,447,637	5,619,492	9,683,969	4,871,678	6,188,873	5,032,786	7,335,495
Liabilities and Net Assets										
Current Liabilities										
Accts Payable & Accrued Exp.	30,165	1,220,455	289,439	367,121	112,127	1,170,066	214,761	1,566,695	-	406,875
Current LT Notes Payable	5,985	1,450,000	-	-	140,682	98,745	120,290	-	116,483	93,324
Compensated Absences	-	-	160,178	-	519,944	-	-	50,910	265,416	713,836
Deferred Revenues	-	1,470,216	-	-	51,885	228,486	-	884	73,310	-
Other Current Liabilities	-	131,803	-	-	4,069	-	-	22,227	-	-
Cash Held in Custody of Others	51,496	77,360	16,606	17,077	30,270	-	55,023	-	14,530	53,932
Total Current Liabilities	87,646	4,349,834	466,223	384,198	858,977	1,497,297	390,074	1,640,716	469,739	1,267,967
Long Term Liabilities										
Compensated Absences	191,464	766,518	-	339,905	-	531,708	484,210	556,878	-	-
Notes Payable	220,025	12,196	-	-	1,446,206	1,685,361	1,464,321	-	3,304,231	1,308,136
Total Long Term Liabilities	411,489	778,714	-	339,905	1,446,206	2,217,069	1,948,531	556,878	3,304,231	1,308,136
Total Liabilities	499,135	5,128,548	466,223	724,103	2,305,183	3,714,366	2,338,605	2,197,594	3,773,970	2,576,103
Net Assets										
Investment in Fixed Assets	394,378	1,247,891	2,417,440	657,210	1,478,047	3,416,773	1,379,591	371,042	-	3,826,991
Unrestricted Balance	245,531	1,280,288	1,017,743	1,951,058	1,804,485	2,552,830	955,832	2,664,585	1,258,816	932,401
Restricted Balance	-	-	611,508	115,296	31,777	-	197,650	955,652	-	-
Total Net Assets	639,909	2,528,179	4,046,691	2,723,534	3,314,309	5,969,603	2,533,073	3,991,279	1,258,816	4,759,392
Total Liabilities and Net Assets	1,139,044	7,656,727	4,512,914	3,447,637	5,619,492	9,683,969	4,871,678	6,188,873	5,032,786	7,335,495

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations
For the Fiscal Year Ending June 30, 2003

Balance Sheet	Goochland Powhatan	Hampton N/N	Harrisonburg Rockingham	Highlands	Middle Pen. North. Neck	Mount Rogers	New River Valley	Norfolk	Northwest.	Piedmont Regional
Revenues and Expenses and Changes in Net Assets										
Revenues:										
Net Client Service Revenue	1,446,192	18,204,044	2,055,262	4,191,915	7,020,638	12,156,038	6,941,144	4,547,403	3,638,806	6,425,642
State Appropriations	1,436,546	8,383,729	2,741,940	2,221,101	2,471,745	3,205,054	3,647,800	7,305,243	4,041,254	2,587,205
Federal Appropriations	439,830	2,452,523	732,938	841,578	1,351,066	1,154,491	1,342,150	2,789,870	1,587,209	1,439,392
Local Appropriations	428,920	2,368,220	350,780	437,915	337,517	476,864	274,242	2,002,500	628,304	339,880
Other Revenue	194,170	1,396,406	126,718	262,998	212,570	5,009,462	322,540	613,015	557,328	801,149
Total Revenues	3,945,658	32,804,922	6,007,638	7,955,507	11,393,536	22,001,909	12,527,876	17,258,031	10,452,901	11,593,268
Expenses:										
Personal Service Expense	2,820,851	22,975,683	4,432,880	5,395,245	8,332,855	13,102,565	8,539,331	12,114,404	6,103,569	7,925,215
Nonpersonal Service Expense	1,086,065	9,207,380	1,298,059	2,335,805	2,403,235	7,931,294	3,232,754	4,393,655	3,355,442	2,718,887
Depreciation Expense	70,534	361,450	200,119	184,653	228,888	311,550	198,652	114,525	168,309	297,777
Total Expenses	3,977,450	32,544,513	5,931,058	7,912,703	10,964,978	21,345,409	11,970,737	16,622,584	9,627,320	10,941,879
Nonoperating Income										
Interest Income	379	33,705	16,969	75,317	-	22,080	8,528	382,091	11,625	13,302
Unrealized Gains	63,057	-	-	-	-	-	(102,273)	(12,071)	-	-
Total Nonoperating Income	63,436	33,705	16,969	75,317	-	22,080	(93,745)	370,020	11,625	13,302
Excess Revenue over Exps.	31,644	294,114	93,549	118,121	428,558	678,580	463,394	1,005,467	837,206	664,691
Beginning Net Assets	608,265	2,234,065	3,953,142	2,605,413	2,885,751	5,291,023	2,069,679	2,985,812	421,610	4,094,701
Net Assets at June 30, 2003	\$639,909	\$2,528,179	\$4,046,691	\$2,723,534	\$3,314,309	\$5,969,603	\$2,533,073	\$3,991,279	\$1,258,816	\$4,759,392

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations
For the Fiscal Year Ending June 30, 2003

Balance Sheet	Planning District 1	Rapp Area	Rapp Rapidan	Region Ten	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Oper. CSBs
Assets:										
Current Assets										
Cash and Cash Equivalents	\$188,822	\$6,295,765	\$1,648,645	\$2,585,562	\$1,388,161	\$475,067	\$3,665,854	\$2,104,048	\$2,405,054	\$49,147,970
Investments	-	-	-	318	-	-	-	-	-	6,652,118
Internally Designated Assets	-	-	-	125,061	-	-	-	-	-	125,061
Inventories	-	-	-	-	37,008	-	-	-	-	672,684
Prepaid Expenses	1,203	-	4,850	88,684	331,645	16,444	-	84,465	30,706	1,223,262
Client Accounts Receivable	732,477	1,145,300	1,322,098	1,111,581	1,829,685	355,364	517,846	1,518,194	775,240	25,246,275
Other Current Assets	139	68,995	21,603	306,770	-	3,572	-	-	-	5,546,008
Cash Held in Trust for Clients	-	99,515	69,580	-	-	-	-	-	-	1,303,749
Total Current Assets	922,641	7,609,575	3,066,776	4,217,976	3,586,499	850,447	4,183,700	3,706,707	3,211,000	89,917,127
Fixed Assets										
Property and Equipment	16,428	4,024,552	3,783,898	738,378	1,066,385	250,434	5,386,105	565,359	2,274,828	75,960,128
Total Assets	939,069	11,634,127	6,850,674	11,601,756	4,652,884	1,100,881	9,569,805	4,272,066	5,485,828	165,877,255
Liabilities and Net Assets										
Current Liabilities										
Accts Payable & Accrued Exp.	733,222	276,520	656,068	342,827	1,043,154	123,218	174,930	438,032	422,879	13,158,076
Current LT Notes Payable	-	70,304	38,723	225,700	-	-	-	-	29,137	3,191,020
Compensated Absences	14,314	354,325	366,950	785,767	-	-	207,705	-	510,303	4,959,732
Deferred Revenues	-	-	-	170,609	570,000	-	-	19,927	-	3,496,734
Other Current Liabilities	-	848,767	-	8,003	-	653	-	22,368	-	1,630,377
Cash Held in Custody of Others	-	99,515	69,580	170,808	245,886	22,314	2,932	119,734	32,003	1,373,802
Total Current Liabilities	747,536	1,649,431	1,131,321	1,703,714	1,859,040	146,185	385,567	600,061	994,322	27,809,741
Long Term Liabilities										
Compensated Absences	-	-	-	-	614,324	235,123	-	289,835	-	7,447,482
Notes Payable	-	1,370,132	1,330,014	4,612,087	-	-	-	246,434	424,856	25,755,353
Total Long Term Liabilities	-	1,370,132	1,330,014	4,612,087	614,324	235,123	-	536,269	424,856	33,202,835
Total Liabilities	747,536	3,019,563	2,461,335	6,315,801	2,473,364	381,308	385,567	1,136,330	1,419,178	61,012,576
Net Assets										
Investment in Fixed Assets	16,428	2,584,116	2,415,161	2,836,054	1,066,385	250,434	4,257,987	306,703	2,274,828	48,733,961
Unrestricted Balance	175,105	6,030,448	1,930,924	1,944,795	1,113,135	433,434	388,505	2,827,805	1,791,822	48,942,093
Restricted Balance	-	-	43,254	505,106	-	35,705	4,537,746	1,228	-	7,188,625
Total Net Assets	191,533	8,614,564	4,389,339	5,285,955	2,179,520	719,573	9,184,238	3,135,736	4,066,650	104,864,679
Total Liabilities and Net Assets	939,069	11,634,127	6,850,674	11,601,758	4,652,884	1,100,881	9,569,805	4,272,066	5,485,828	165,877,255

Department of Mental Health, Mental Retardation and Substance Abuse Services
Community Services Board Operating Board Consolidations
For the Fiscal Year Ending June 30, 2003

Balance Sheet	Planning District 1	Rapp Area	Rapp Rapidan	Region Ten	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tidewater	Total All Oper. CSBs
Revenues and Expenses and Changes in Net Assets										
Revenues:										
Net Client Service Revenue	3,546,560	9,895,709	6,271,080	11,885,733	10,488,324	3,268,886	4,649,110	8,399,989	6,789,735	188,062,766
State Appropriations	2,059,118	3,067,630	3,204,774	4,374,877	8,104,378	1,524,369	2,010,464	4,427,800	2,867,085	100,190,477
Federal Appropriations	1,059,321	1,599,969	1,794,167	1,933,948	4,990,976	492,161	494,404	1,277,838	743,395	41,916,003
Local Appropriations	256,777	794,019	471,749	1,434,018	1,580,081	192,260	214,170	296,495	497,661	17,815,324
Other Revenue	16,367	406,506	931,430	207,034	261,063	105,966	99,493	139,701	744,906	18,745,429
Total Revenues	6,938,143	15,763,833	12,673,200	19,835,610	25,424,822	5,583,642	7,467,641	14,541,823	11,642,782	366,729,999
Expenses:										
Personal Service Expense	235,827	11,201,111	8,939,699	14,573,648	12,718,715	3,311,770	4,798,130	8,296,064	7,018,713	240,892,821
Nonpersonal Service Expense	6,678,543	3,387,058	3,004,793	4,025,810	12,988,102	2,080,360	1,852,934	4,919,749	2,927,677	105,622,910
Depreciation Expense	3,404	404,082	294,286	357,168	429,691	119,424	368,942	69,747	306,015	7,507,228
Total Expenses	6,917,774	14,992,251	12,238,778	18,956,626	26,136,508	5,511,554	7,020,006	13,285,560	10,252,405	354,022,959
Nonoperating Income										
Interest Income	2,639	104,823	6,110	103,725	24,585	4,274	51,883	37,693	18,487	1,156,489
Unrealized Gains	(85)	(27,905)	(230,821)	-	-	1,365	-	-	-	(415,670)
Total Nonoperating Income	2,554	76,918	(224,711)	103,725	24,585	5,639	51,883	37,693	18,487	740,819
Excess Revenue over Ex- penses	22,923	848,500	209,711	982,709	(687,101)	77,727	499,518	1,293,956	1,408,864	13,447,859
Beginning Net Assets	168,610	7,766,064	4,179,628	4,303,246	2,866,621	641,846	8,684,720	1,841,780	2,657,786	91,416,820
Net Assets at June 30, 2003	\$191,533	\$8,614,564	\$4,389,339	\$5,285,955	\$2,179,520	\$719,573	\$9,184,238	\$3,135,736	\$4,066,650	\$104,864,679

Department of Mental Health, Mental Retardation
And Substance Abuse Services
Community Services Boards Rankings
Operating Board
Fiscal Year 2003

Community Services Board	Total Assets	Rank	Total Liabilities	Rank	Total Net Assets	Rank	Total Revenues	Rank	State Funds	Rank	Federal Funds	Rank
Alleghany Highlands	\$2,583,302	24	\$371,499	28	\$2,211,803	22	\$4,157,882	27	\$852,753	28	\$346,996	28
Blue Ridge	14,132,811	1	4,708,014	3	9,424,797	1	20,188,676	5	6,108,599	4	3,209,554	2
Central Virginia	5,309,212	15	2,947,956	8	2,361,256	21	21,322,219	4	4,128,399	8	2,940,242	3
Colonial	6,432,395	10	2,583,432	9	3,848,963	12	9,715,756	19	3,191,697	14	822,425	20
Crossroads	8,351,749	6	3,145,947	6	5,205,802	6	10,008,980	18	1,705,995	24	613,347	24
Cumberland Mountain	5,707,017	12	2,055,122	16	3,651,895	13	14,722,677	9	3,712,856	10	1,225,270	15
Danville-Pittsylvania	3,909,103	21	944,824	21	2,964,279	16	9,024,618	20	2,993,835	16	1,101,804	17
Dickenson County	1,869,345	26	78,325	29	1,791,020	24	2,132,882	29	706,225	29	346,962	29
District 1	939,069	29	747,536	22	191,533	29	6,938,143	23	2,059,118	22	1,059,321	18
District 19	3,774,230	22	1,142,047	18	2,632,183	18	13,427,018	11	5,459,557	5	2,130,581	6
Eastern Shore	2,212,386	25	971,598	20	1,240,788	26	6,216,549	24	1,618,449	25	661,596	23
Goochland-Powhatan	1,139,044	27	499,135	24	639,909	28	3,945,658	28	1,436,546	27	439,830	27
Hampton-Newport News	7,656,727	7	5,128,548	2	2,528,179	20	32,804,922	1	8,383,729	1	2,452,523	5
Harrisonburg-Rockingham	4,512,914	19	466,223	25	4,046,691	10	6,007,638	25	2,741,940	18	732,938	22
Highlands	3,447,637	23	724,103	23	2,726,534	17	7,955,507	21	2,221,101	21	841,578	19
Middle Peninsula-Northern Neck	5,619,492	13	2,305,183	14	3,314,309	14	11,393,536	16	2,471,745	10	1,351,066	12
Mount Rogers	9,683,969	4	3,714,366	5	5,969,603	4	22,001,909	3	3,205,054	12	1,154,491	16
New River Valley	4,871,678	17	2,338,605	13	2,533,073	19	12,527,876	13	3,647,800	11	1,342,150	13
Norfolk	6,188,873	11	2,197,594	15	3,991,279	11	17,258,031	7	7,305,243	3	2,789,870	4
Northwestern	5,032,786	16	3,773,970	4	1,258,816	25	10,452,901	17	4,041,254	9	1,587,209	10
Piedmont	7,335,495	8	2,576,103	10	4,759,392	7	11,593,268	15	2,587,205	19	1,439,392	11
Rappahannock Area	11,634,127	2	3,019,563	7	8,614,564	3	15,763,833	8	3,067,630	15	1,599,969	9
Rappahannock Rapidan	6,850,674	9	2,461,335	12	4,389,339	8	12,673,200	12	3,204,774	13	1,794,167	8
Region Ten	11,601,756	3	6,315,801	1	5,285,955	5	19,835,610	6	4,374,877	7	1,933,948	7
Richmond BHA	4,652,884	18	2,473,364	11	2,179,520	23	25,424,822	2	8,104,378	2	4,990,976	1
Rockbridge Area	1,100,881	28	381,308	27	719,573	27	5,583,642	26	1,524,369	26	492,161	26
Southside	9,569,805	5	385,567	26	9,184,238	2	7,467,641	22	2,010,464	23	494,404	25
Valley	4,272,066	20	1,136,330	19	3,135,736	15	14,541,823	10	4,427,800	6	1,277,838	14
Western Tidewater	5,485,828	14	1,419,178	17	4,066,650	9	11,642,782	14	2,867,085	17	743,395	21
Total	\$165,877,255		\$61,012,576		\$104,864,679		\$366,729,999		\$100,190,477		\$41,916,003	

Department of Mental Health, Mental Retardation
And Substance Abuse Services
Community Services Boards Rankings
Operating Board
Fiscal Year 2003

Community Services Board	Fees	Rank	Local Funds	Rank	Nonoperating Income	Rank	Total Expenses	Rank	Surplus (Deficit)	Rank
Alleghany Highlands	\$6,826,120	26	\$99,599	29	\$24,365	13	\$3,661,379	28	\$520,868	10
Blue Ridge	9,616,481	7	659,245	8	131,917	2	19,921,007	5	399,586	18
Central Virginia	12,138,715	3	774,510	7	2,874	23	20,866,216	4	458,877	15
Colonial	3,247,707	25	1,242,707	5	(235,677)	29	9,455,315	19	24,764	27
Crossroads	7,082,501	10	283,571	21	49,515	9	9,652,364	17	406,131	17
Cumberland Mountain	7,936,914	9	120,083	27	22,667	14	14,492,673	9	252,671	21
Danville-Pittsylvania	4,219,729	19	360,696	16	18,765	16	8,583,000	20	460,383	14
Dickenson County	957,884	29	109,200	28	2,634	24	1,743,159	29	392,357	19
District 1	3,546,560	23	256,777	23	2,554	25	6,917,774	23	22,923	28
District 19	4,643,858	17	556,566	10	18,041	18	12,683,466	11	761,593	7
Eastern Shore	3,570,647	22	226,775	24	96,236	4	5,814,287	25	498,498	12
Goochland-Powhatan	1,446,192	28	428,920	15	63,436	7	3,977,450	27	31,644	26
Hampton-Newport News	18,204,044	1	2,368,220	1	33,705	11	32,544,513	1	294,114	20
Harrisonburg-Rockingham	2,055,262	27	350,780	17	16,969	19	5,931,058	24	93,549	24
Highlands	4,191,915	20	437,915	14	75,317	6	7,912,703	21	118,121	23
Middle Peninsula-Northern Neck	7,020,638	11	337,517	19	-	26	10,964,978	14	428,558	16
Mount Rogers	12,156,038	2	476,864	12	22,080	15	21,345,409	3	678,580	8
New River Valley	6,941,144	12	274,242	22	(93,745)	27	11,970,737	13	463,394	13
Norfolk	4,547,403	18	2,002,500	2	370,020	1	16,622,584	7	1,005,467	3
Northwestern	3,638,806	21	628,304	9	11,625	21	9,627,320	18	837,206	6
Piedmont	6,425,642	14	339,880	18	13,302	20	10,941,879	15	664,691	9
Rappahannock Area	9,895,709	6	794,019	6	76,918	5	14,992,251	8	848,500	5
Rappahannock Rapidan	6,271,080	15	471,749	13	(224,711)	28	12,238,778	12	209,711	22
Region Ten	11,885,733	4	1,434,018	4	103,725	3	18,956,626	6	982,709	4
Richmond BHA	10,488,324	5	1,580,081	3	24,585	12	26,136,508	2	(687,101)	29
Rockbridge Area	3,268,886	24	192,260	26	5,639	22	5,511,554	26	77,727	25
Southside	4,649,110	16	214,170	25	51,883	8	7,020,006	22	499,518	11
Valley	8,399,989	8	296,495	20	37,693	10	13,285,560	10	1,293,956	2
Western Tidewater	6,789,735	13	497,661	11	18,487	17	10,252,405	16	1,408,864	1
Total	\$188,062,766		\$17,815,324		\$740,819		\$354,022,959		\$13,447,859	

DMHMRSAS
Uniform Cost Report Information
For the Fiscal Year Ending June 30, 2003

The information on pages 24-28 is summarized from the **Uniform Cost Reports** that were submitted by the community services boards for fiscal year ending June 30, 2003. Information is shown separately for Mental Health, Mental Retardation, and Substance Abuse Services for each community services board based on core service category. Boards have been classified below based on budget size. (See page 5 for classifications of boards by budget size).

Large Budget Urban CSBs

Alexandria
Arlington
Blue Ridge
Central Virginia
Chesterfield
Fairfax-Falls Church
Hampton-Newport News
Henrico Area
Region Ten
Richmond BHA
Virginia Beach

Medium Budgets Urban CSBs

Chesapeake
Colonial
Loudoun
Norfolk
Portsmouth
Prince William
Rappahannock Area

Medium Budget Rural CSBs

Crossroads
Cumberland Mountain
Danville-Pittsylvania
District 19
Harrisonburg-Rockingham
Middle Peninsula-Northern Neck
Mount Rogers
New River Valley
Northwestern
Piedmont
Rappahannock Rapidan
Valley
Western Tidewater

Small Budget Rural & Urban CSBs

Alleghany Highlands
Dickenson County
Eastern Shore
Goochland-Powhatan
Hanover
Highlands
Planning District 1
Rockbridge
Southside

Note: In some instances there were an insufficient number of observations to determine a range for Low, Median, and/or High.

MENTAL HEALTH: LARGE BUDGET URBAN CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
100	Emergency Services	40.78	81.88	156.48	82.49
250	Local Inpatient	119.75	472.02	526.28	403.99
310	Outpatient Therapy	83.21	95.65	227.69	127.14
315	Intensive In-Home	20.97	46.00	183.59	71.61
320	Case Management	30.00	58.30	153.37	67.76
350	Assertive community Treatment	55.62	-	180.11	95.50
410	Day Treatment/Partial Hosp.	7.11	13.33	66.98	23.49
415	Therapeutic Day Treatment for C&A	8.36	22.96	30.99	21.07
425	Rehabilitation	7.12	8.56	24.89	11.82
430	Sheltered Employment	76.45	-	82.75	79.60
460	Supported Employment Individual	37.27	52.21	122.22	57.69
465	Supported Employment Group Mod	70.68	-	79.26	74.97
475	Alternative Day Support	28.71	-	35.76	32.23
501	Highly Intensive Residential	417.28	-	493.41	455.34
521	Intensive Residential	19.32	173.32	244.87	145.83
551	Supervised Residential	23.88	62.04	282.82	98.30
581	Supportive Residential	42.29	44.84	63.24	52.47
610	Prevention	60.07	69.60	212.97	101.00

MENTAL HEALTH: MEDIUM BUDGET URBAN CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
100	Emergency Services	44.47	88.12	139.12	85.18
250	Local Inpatient	76.37	-	399.70	238.03
310	Outpatient Therapy	44.47	51.06	114.11	95.24
315	Intensive In-Home	35.67	39.94	120.43	61.12
320	Case Management	49.56	64.33	114.52	68.61
350	Assertive community Treatment	-	-	-	97.94
410	Day Treatment/Partial Hosp.	-	-	-	241.84
415	Therapeutic Day Treatment for C&A	-	-	-	27.38
425	Rehabilitation	7.34	17.58	28.46	14.46
460	Supported Employment Individual	13.23	43.85	74.99	44.02
465	Supported Employment Group Mod	-	-	-	98.05
475	Alternative Day Support	72.56	113.14	114.45	100.05
551	Supervised Residential	11.35	-	478.07	140.76
581	Supportive Residential	35.82	46.53	68.08	50.43
587	Family Support	-	-	-	3.03
610	Prevention	31.73	45.90	97.64	56.22

MENTAL HEALTH: MEDIUM BUDGET RURAL CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
100	Emergency Services	38.88	77.83	136.21	77.86
250	Local Inpatient	83.88	417.06	422.75	307.71
310	Outpatient Therapy	42.65	74.91	116.65	82.64
315	Intensive In-Home	14.87	52.99	125.62	65.34

MENTAL HEALTH: MEDIUM BUDGET RURAL CSBs (CON'T):

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
320	Case Management	30.5	61.33	90.31	59.82
350	Assertive community Treatment	56.68	-	68.43	62.56
410	Day Treatment/Partial Hosp.	-	-	-	14.04
415	Therapeutic Day Treatment for C&A	-	-	-	15.88
425	Rehabilitation	5.43	11.26	31.56	12.11
460	Supported Employment Individual	-	-	-	45.66
475	Alternative Day Support	-	-	-	4.13
521	Intensive Residential	-	-	-	141.36
551	Supervised Residential	5.04	36.03	281.28	89.97
581	Supportive Residential	22.19	47.33	245.47	67.58

MENTAL HEALTH: SMALL BUDGET URBAN AND RURAL CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
100	Emergency Services	22.53	91.27	314.84	99.20
250	Local Inpatient	51.64	414.26	612.75	359.55
310	Outpatient Therapy	61.04	89.93	116.79	81.84
315	Intensive In-Home	30.95	82.22	118.82	67.06
320	Case Management	38.32	50.49	83.42	52.98
415	Therapeutic Day Treatment for C&A	19.05	-	50.83	34.94
425	Rehabilitation	7.98	10.46	27.43	13.39
430	Sheltered Employment	-	-	-	66.39
460	Supported Employment Individual	24.62	-	43.55	34.09
465	Supported Employment Group Mod	-	-	-	101.05
501	Highly Intensive Residential	137.65	241.69	600.00	326.45
521	Intensive Residential	-	-	-	38.63
551	Supervised Residential	46.21	-	50.64	48.43
581	Supportive Residential	23.27	39.57	811.04	132.90
587	Family Support	-	-	-	20.01
610	Prevention	-	-	-	57.91
620	Early Intervention	-	-	-	56.72

MENTAL RETARDATION: LARGE BUDGET URBAN CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
310	Outpatient Therapy	-	-	-	54.89
320	Case Management	15.16	27.45	67.03	56.84
390	Consumer Monitoring	30.89	-	52.36	41.62
425	Rehabilitation	12.57	-	-	23.18
430	Sheltered Employment	19.03	67.51	161.31	67.78
460	Supported Employment Individual	40.42	58.12	79.29	59.89
465	Supported Employment Group Mod.	11.09	113.66	146.98	98.35
475	Alternative Day Support	24.35	28.54	61.07	40.21
501	Highly Intensive Residential	258.78	-	372.24	315.51
521	Intensive Residential	30.82	206.55	353.17	172.24
551	Supervised Residential	45.52	197.27	237.37	133.92

MENTAL RETARDATION: LARGE BUDGET URBAN CSBs (CON'T):

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
581	Supportive Residential	11.92	26.57	48.17	29.72
587	Family Support	-	-	-	735.39
610	Prevention	-	-	-	47.87
620	Early Intervention	41.28	56.64	1,187.83	196.81

MENTAL RETARDATION: MEDIUM BUDGET URBAN CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
320	Case Management	44.73	79.86	272.92	104.21
425	Rehabilitation	14.20	47.89	57.31	33.60
430	Sheltered Employment	30.12	46.08	128.72	59.82
460	Supported Employment Individual	28.92	58.92	106.17	64.30
465	Supported Employment Group Mod.	28.43	31.66	58.89	39.96
475	Alternative Day Support	-	-	-	45.44
521	Intensive Residential	228.63	298.22	338.11	288.32
551	Supervised Residential	61.70	97.24	209.69	127.63
581	Supportive Residential	24.75	32.55	66.97	37.90
587	Family Support	820.24	874.46	1,277.94	990.88
610	Prevention	26.92	-	32.12	29.52
620	Early Intervention	47.20	80.34	343.10	120.17

MENTAL RETARDATION: MEDIUM BUDGET RURAL CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
310	Outpatient	-	-	-	52.00
320	Case Management	23.30	59.23	178.71	67.45
390	Consumer Monitoring	-	-	-	52.78
425	Rehabilitation	10.77	20.65	84.06	31.68
430	Sheltered Employment	6.86	27.80	310.35	68.85
460	Supported Employment Individual	26.27	76.01	316.50	117.11
465	Supported Employment Group Mod.	69.71	-	74.27	71.99
475	Alternative Day Support	13.17	23.43	29.27	21.90
501	Highly Intensive Residential	17.07	229.96	288.46	186.48
521	Intensive Residential	31.71	168.16	231.06	150.68
551	Supervised Residential	13.70	132.00	64,818.91	13,046.17
581	Supportive Residential	9.01	21.82	76.77	28.06
587	Family Support	238.56	580.89	1,055.41	556.27
610	Prevention	-	-	-	33.73
620	Early Intervention	33.80	59.09	125.83	69.56

MENTAL RETARDATION: SMALL BUDGET URBAN AND RURAL CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
320	Case Management	26.58	58.80	155.88	67.31

MENTAL RETARDATION: SMALL BUDGET URBAN AND RURAL CSBs (CON'T):

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
390	Consumer Monitoring	-	-	-	24.49
425	Rehabilitation	7.23	16.87	21.62	15.06
430	Sheltered Employment	20.05	48.01	268.58	86.88
460	Supported Employment Individual	15.25	41.44	92.36	44.28
465	Supported Employment Group Mod.	144.92	-	184.36	164.64
475	Alternative Day Support	-	-	-	131.54
501	Highly Intensive Residential	-	-	-	223.92
521	Intensive Residential	26.50	83.59	164.53	83.58
551	Supervised Residential	23.64	46.51	134.92	60.32
581	Supportive Residential	13.35	20.11	438.18	71.77
587	Family Support	30.00	101.22	373.36	3,508.45
620	Early Intervention	31.34	84.73	205.84	77.80

SUBSTANCE ABUSE: LARGE BUDGET URBAN CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
100	Emergency Services	77.02	147.58	157.99	115.55
260	Community – Based SA Med. Detox.	284.10	-	426.73	355.41
310	Outpatient Therapy	46.13	64.23	158.29	85.17
318	Motivational Treatment	-	-	-	46.63
320	Case Management	33.61	51.08	103.09	56.26
330	Methadone Detoxification	10.72	51.32	76.80	40.95
340	Opioid Replacement Therapy	45.22	140.81	127.86	107.13
410	Day Treatment/Partial Hosp.	10.67	27.15	59.90	30.84
501	Highly Intensive Residential	96.39	227.29	293.19	198.25
521	Intensive Residential	28.47	89.49	320.75	127.52
531	Jail Based Habitation	11.33	15.22	26.49	17.68
551	Supervised Residential	35.80	85.85	97.22	65.12
581	Supportive Residential	-	-	-	75.44
587	Family Support	-	-	-	186.05
610	Prevention	24.13	74.06	102.73	65.79
620	Early Prevention	56.84	70.00	81.33	69.39

SUBSTANCE ABUSE: MEDIUM BUDGET URBAN CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
100	Emergency Services	46.87	74.95	142.92	83.00
260	Community – Based SA Med. Detox.	165.55	607.39	1,094.06	622.34
310	Outpatient Therapy	49.55	78.35	86.12	68.22
320	Case Management	41.31	50.86	198.02	77.77
330	Methadone Detoxification	-	-	-	68.29
340	Opioid Replacement Therapy	71.96	-	72.02	71.99
410	Day Treatment/Partial Hosp.	2.86	34.76	37.14	24.92
501	Highly Intensive Residential	9.25	121.17	317.70	129.64
521	Intensive Residential	38.71	156.57	213.95	134.43
531	Jail Based Habitation	-	-	-	21.00

SUBSTANCE ABUSE: MEDIUM BUDGET URBAN CSBs (CON'T):

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
551	Supervised Residential	-	-	-	86.20
610	Prevention	37.81	75.15	128.38	84.31
620	Early Intervention	-	-	-	61.89

SUBSTANCE ABUSE: MEDIUM BUDGET RURAL CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
100	Emergency Services	42.03	88.32	1,572.82	261.60
250	Local Inpatient	476.36	477.50	853.66	602.51
260	Community – Based SA Med. Detox.	147.78	544.61	1644.56	778.98
310	Outpatient Therapy	41.54	68.88	130.90	90.49
320	Case Management	51.29	81.78	2,790.42	341.67
410	Day Treatment/Partial Hosp.	10.39	25.76	29.55	21.90
501	Highly Intensive Residential	5.69	95.80	458.06	140.67
521	Intensive Residential	38.44	93.64	355.28	141.71
531	Jail Based Habitation	29.55	-	2,792.41	1,410.98
551	Supervised Residential	45.02	-	57.47	51.24
581	Supportive Residential	17.45	39.12	178.25	78.28
610	Prevention	38.97	52.58	97.19	67.91
620	Early Intervention	-	-	-	88.55

SUBSTANCE ABUSE: SMALL BUDGET URBAN AND RURAL CSBs:

Core Service #	Core Service Description	Range			Average Cost
		Low	Median	High	
100	Emergency Services	43.54	153.05	434.17	183.64
250	Local Inpatient	39.13	-	262.17	150.65
310	Outpatient Therapy	27.24	141.11	314.85	127.03
320	Case Management	18.16	63.13	378.39	131.01
410	Day Treatment/Partial Hosp.	-	-	-	26.77
475	Alternative Day Support	-	-	-	42.03
501	Highly Intensive Residential	105.01	148.58	606.27	241.82
521	Intensive Residential	42.09	109.03	241.54	132.27
551	Supervised Residential	-	-	-	77.55
581	Supportive Residential	-	-	-	86.01
610	Prevention	28.40	49.28	117.46	61.14
620	Early Intervention	-	-	-	62.91